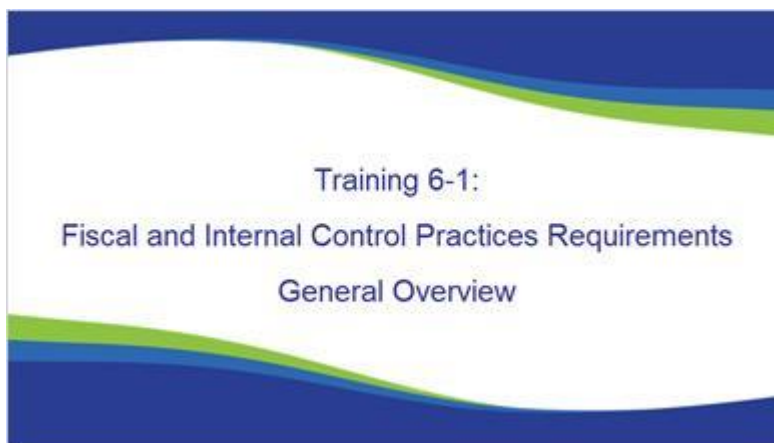




## Choice Training 6-1: Fiscal & Internal Control Practices

### 1. Untitled Scene

#### 1.1 Title Slide



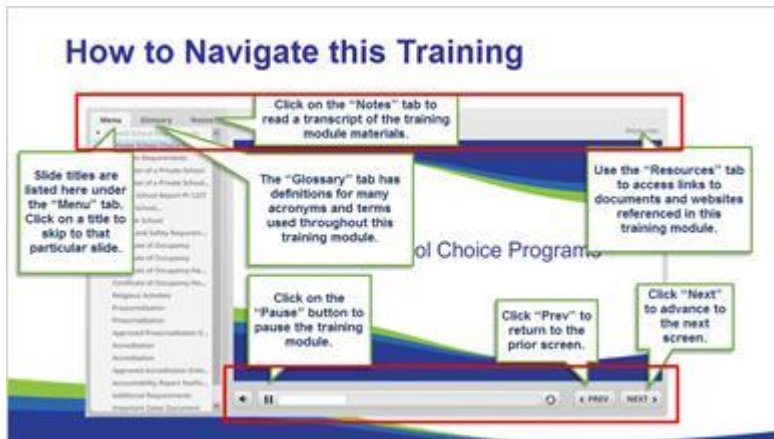
#### Notes:

Welcome to the Wisconsin Department of Public Instruction's training module on the Private School Choice Programs. We will refer to the Private School Choice Programs as "Choice" or "Choice program" throughout this training. The Choice program is governed by Wis. Stat. §§ 119.23 and 118.60, as well as Wis. Admin. Codes ch. PI 35 and 48. Provisions of this training module are subject to statutory and rule changes.

In the first section of the Fiscal and Internal Control Practices requirements we will go through a general overview.



## 6-1.2 How to Navigate this Training Module



### Notes:

Before we start, here are some tips and tools you may wish to use when viewing this training.

When listening to this training please note the buttons at the top of the training screen. Titles to all of the slides in this training are listed under the “Menu” tab on the top left of the training screen. You may watch the training in its entirety, or you may skip to a specific slide by clicking on the title of a particular slide.

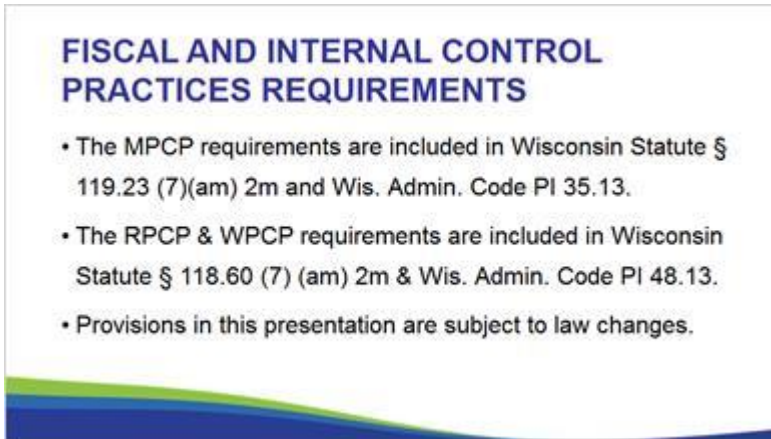
Acronyms and terms that are used throughout this training are defined under the “Glossary” tab on the upper left side of the training screen. If you have any questions about a particular acronym or term that is used in this training, click on the “Glossary” tab to read the definition of that acronym or term.

The “Notes” tab has a transcript of the training materials as they are presented. If you wish to read along with the training, please click the “Notes” tab on the upper left side of the training screen.

We have also posted resources related to this training which can be found under the “Resources” link on the upper right hand side of the training screen.

Next please note the buttons at the bottom of the training screen. If you want to pause on or during a specific slide, please hit the “Pause” button. Clicking the “Prev” button will allow you to return to the previous slide and clicking the “Next” button will allow you to advance to the next slide, if you wish to advance sooner than the auto-timing.

### **6-1.3 FISCAL AND INTERNAL CONTROL**



**FISCAL AND INTERNAL CONTROL  
PRACTICES REQUIREMENTS**

- The MPCP requirements are included in Wisconsin Statute § 119.23 (7)(am) 2m and Wis. Admin. Code PI 35.13.
- The RPCP & WPCP requirements are included in Wisconsin Statute § 118.60 (7) (am) 2m & Wis. Admin. Code PI 48.13.
- Provisions in this presentation are subject to law changes.

**Notes:**

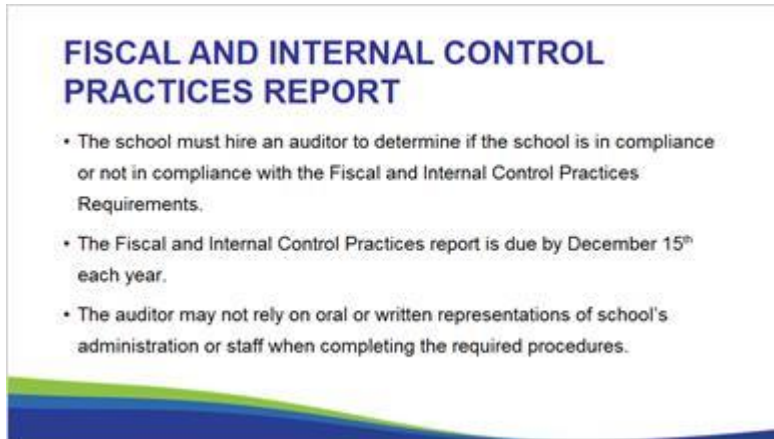
The Fiscal and Internal Control Practices Requirements are required by Wisconsin statute and rule.

The Milwaukee Parental Choice Program, or MPCP, requirements are included in Wisconsin Statute 119.23 and Wisconsin Administrative Code PI 35.13.

The Racine Parental Choice Program, or RPCP, and the Wisconsin Parental Choice Program, or WPCP, requirements are included in Wisconsin Statute 118.60 and Wisconsin Administrative Code PI 48.13.

Provisions in this presentation are subject to law changes.

### **6-1.4 FISCAL AND INTERNAL CONTROL**

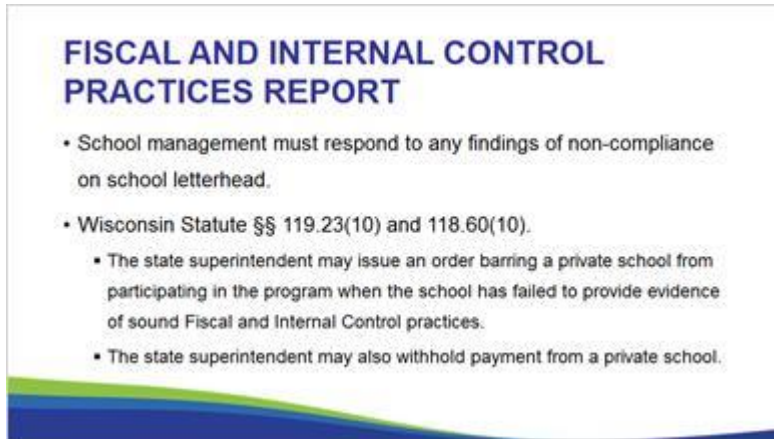


#### **Notes:**

Wisconsin Administrative Rule requires that the school hire an independent auditor to determine if the school is in compliance with the Fiscal and Internal Control Practices Requirements. The school is responsible for ensuring the Fiscal and Internal Control Practices Report is submitted to DPI by December 15.

In order to determine if the school is meeting the Fiscal and Internal Control Practices Requirements for the program, the auditor must complete the requirements specified in Wisconsin Administrative Rule and in the Fiscal and Internal Control practices report. The auditor may not rely on oral or written representations of the school's administration or staff. For example, schools that are continuing in the program are required to prepare a budget by June 30<sup>th</sup> before the school year begins. The auditor must have evidence that it was timely prepared such as board minutes approving the budget. The auditor could not determine if this requirement was met based on the school principal stating it was prepared by June 30th.

## **6-1.5 FISCAL AND INTERNAL CONTROL**



### **Notes:**

The school management must respond to any findings of non-compliance on school letterhead. The response letter must be submitted with the fiscal and internal control practices report. The response must be sufficient to explain how the school has addressed the issue and how the school will ensure the issue will not occur in the future. The department will review the responses to any non-compliance items and ensure that the school has properly addressed the non-compliance issue. The department will review the non-compliance items to determine if they identify that the school is not financially viable. See the financial viability section of this training for more information on the financial viability review and what happens when a school is determined not financially viable.

Pursuant to Wisconsin Statute Sections 119.23 (10) and 118.60 (10), the state superintendent may issue an order barring a private school from participating in the Choice program when the school has failed to provide evidence of sound Fiscal and Internal Control Practices.

The state superintendent may also withhold payment from a private school.



**Notes:**

If you have any questions about the information discussed in this training, please see the Private School Choice Programs homepage. The left menu bar of the Private School Choice Programs homepage has resources for both schools and parents.

Choice schools may also contact the Choice team at [privateschoolchoice@dpi.wi.gov](mailto:privateschoolchoice@dpi.wi.gov), or call the toll-free number at 1-888-245-2732, extension 3.